



General Assembly

February Session, 2014

Raised Bill No. 5394

LCO No. 1823



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

AN ACT CONCERNING PROPERTY TAX RELIEF FOR VETERANS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (19) of section 12-81 of the 2014 supplement
2 to the general statutes is repealed and the following is substituted in
3 lieu thereof (*Effective October 1, 2014, and applicable to assessment years*
4 *commencing on and after said date*):

5 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,
6 property to the amount of [one thousand] one thousand two hundred
7 fifty dollars belonging to, or held in trust for, any resident of this state
8 who [(a)] (A) is a veteran of the armed forces in service in time of war,
9 [(b)] (B) any resident of this state who was a citizen of the United States
10 at the time of his or her enlistment and who was in the military or
11 naval service of a government allied or associated with that of the
12 United States during the Second World War and received an honorable
13 discharge therefrom, [(c)] (C) any resident of this state who served
14 during the Second World War as a member of any armed force of any
15 government signatory to the United Nations Declaration of January 1,
16 1942, and participated in armed conflict with an enemy of the United

17 States and who has been a citizen of the United States for at least ten
 18 years and presents satisfactory evidence of such service, [(d)] (D) any
 19 resident of this state who served as a member of the crew of a
 20 merchant vessel during the Second World War and is qualified with
 21 respect to such service as a member of the group known as the
 22 "American Merchant Marine in ocean-going service during the period
 23 of armed conflict, December 7, 1941, to August 15, 1945", members of
 24 which are deemed to be eligible for certain veterans benefits under a
 25 determination in the United States Department of Defense, as recorded
 26 in the Federal Register of February 1, 1988, provided such resident has
 27 received an armed forces discharge certificate from the Department of
 28 Defense on the basis of such service, [(e)] (E) any member of the armed
 29 forces who was in service in time of war and is still in the service and
 30 by reason of continuous service has not as yet received a discharge,
 31 [(f)] (F) any person who is retired from the armed forces after thirty
 32 years of service because he or she has reached the age limit prescribed
 33 by law or because he or she suffers from mental or physical disability,
 34 or [(g)] (G) any person who is serving in the armed services in time of
 35 war; or lacking said amount of property in his or her own name, so
 36 much of the property belonging to, or held in trust for, his or her
 37 spouse, who is domiciled with [him] such person, as is necessary to
 38 equal said amount. For the purposes of this subdivision, "veteran",
 39 "armed forces" and "service in time of war" have the same meaning as
 40 in section 27-103;

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2014, and applicable to assessment years commencing on and after said date</i>	12-81(19)
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Statement of Purpose:

To increase the value of property owned by veterans which is exempt from property tax from one thousand dollars to one thousand two hundred fifty dollars.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]